



आयुक्त(अपील)का कार्यालय,
Office of the Commissioner (Appeal),



केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाडी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065 - टेलिफैक्स 07926305136

DIN : 20220764SW0000022696

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/2580/2021 / 2424 TO 2428
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-003-APP-33/2022-23**
दिनांक Date : **07-07-2022** जारी करने की तारीख Date of Issue 08.07.2022
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **AHM-CEX-003-ADC-PMR-006-20-21** दिनांक: **16.12.2020**
passed by Additional Commissioner, CGST & Central Excise, Gandhinagar Commissionerate
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant

1. **M/s Fortune Buildcon**
Madhuvan Residency,
Near Sahyog Petrol Pump, Malpur Road,
Modasa, Sabarkantha

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India:

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानिकार खाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.



(क) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(A) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ख) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(B) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(c) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ.का मुख्य शीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होतो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2ndमाला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्कअधिनियम 1970 यथासंशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रु.6.50 पैसे कान्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (52) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट),के प्रतिअपीलो के मामले में कर्तव्यमांग(Demand) एवं दंड(Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है।(Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवाकर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded)-

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है.

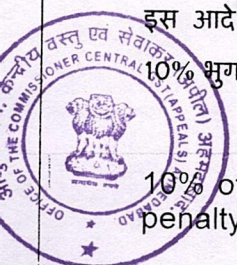
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (cxxxix) amount determined under Section 11 D;
- (cxl) amount of erroneous Cenvat Credit taken;
- (cxli) amount payable under Rule 6 of the Cenvat Credit Rules.

इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

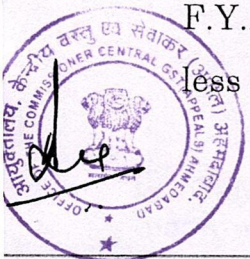
In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

The present appeal has been filed by M/s. Fortune Buildcon, Madhuvan Residency, Near Sahyog Petrol Pump, Malpur Road, Modasa, District : Sabarkantha (hereinafter referred to as the appellant) against Order in Original No. AHM-CEX-003-ADC-PMR-006-20-21 dated 16-12-2020 [hereinafter referred to as "*impugned order*"] passed by the Additional Commissioner, CGST, Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the appellant were engaged in providing taxable services of Construction falling under the category of Works Contract and were holding Service Tax Registration No. AADFF4983ASD001 under the category of Construction service other than residential complex, including commercial/industrial buildings or civil structures, Construction of residential complex service. Intelligence was gathered that the appellant was engaged in the construction of Residential Complex at Modasa and was not discharging service tax in respect of the services provided under the category of Works Contract i.e. Service contract for construction of residential complex. During the course of investigation, it was found that the appellant was engaged by M/s.Shubham Infrastructure as a contractor to construct a residential complex in Modasa, which was named as Madhuvan Residency. The appellant vide letter dated 06.04.2015 informed that they were engaged in civil work contract from 01.10.2013 and were doing civil work on contract (with labour and material) for M/s.Shubham Infrastructure and others and also submitted that they had received gross receipt from them for Original Works Contract service and were liable to pay service tax. Scrutiny of the records produced by the appellant indicated that they had received amounts from M/s.Shubham Infrastructure as well as the individuals (plot owners) for construction of residential units in Madhuvan Residency. The appellant had shown receipts amounting to Rs.5,02,20,147/- and Rs.5,99,69,753/- during F.Y. 2014-15 and F.Y.2015-16 respectively. They had in their Profit and Loss Account, shown income of Rs.5,17,48,408/- and Rs.6,10,09,898/- during F.Y. 2014-15 and F.Y.2015-16 respectively. It, therefore, appeared that the appellant had shown less income in Gross Receipt Ledgers as compared to Profit and Loss account.



2.1 It was also observed that the appellant had shown Transport Expenses amounting to Rs.23,12,394/- in their Ledgers during F.Y. 2014-15. The appellant had also incurred Vakil fee amounting to Rs.30,000/- and Rs.60,000/- during F.Y. 2014-15 and F.Y.2015-16 respectively, for availing legal service, for which the appellant was liable to pay service tax under reverse charge.

2.2 It appeared that the appellant had evaded payment of service tax amounting to Rs.97,89,395/- on constructions services under Works Contract Service, Rs.3,37,211/- on GTA service and Rs.12,408/- on Legal Consultancy Service, which was required to be recovered from them. The appellant was, therefore, issued Show Cause Notice bearing F.No.V.ST/15-12/OFF/OA/18-19 dated 05.04.2019 wherein it was proposed to :

- Classify the services provided by them as taxable services under Works Contract Service as defined under erstwhile Section 65 (105) (zzzza) of the Finance Act, 1994 and Declared Services under Section 66E of the Finance Act, 1994.
- Consider the construction cost, transportation and legal expenses as taxable value for the purpose of service tax, in terms of Section 67 read with Section 66B of the Finance Act, 1994.
- Recover the service tax amounting to Rs.97,89,395/- in respect of Works Contract Service under the proviso to Section 73(1) of the Finance Act, 1994.
- Recover the service tax amounting to Rs.3,37,211/- in respect of GTA service under the proviso to Section 73(1) of the Finance Act, 1994.
- Recover the service tax amounting to Rs.12,408/- in respect of Legal Consultancy Service under the proviso to Section 73(1) of the Finance Act, 1994.
- Appropriate the service tax amounting to Rs.16,17,780/- already paid by them.
- Charge interest under Section 75 of the Finance Act, 1994 and appropriate the interest amounting to Rs.21,627/- already paid by them.
- Impose penalty under Section 76, 77(2) and 78 of the Finance Act, 1994.



3. The said SCN was adjudicated vide the impugned order wherein the demand for service tax was confirmed along with interest. The amounts already paid was appropriated. Penalties were also imposed under Section 77(2) and Section 78 of the Finance Act, 1994.
4. Being aggrieved with the impugned order, the appellant has filed the instant appeal on the following grounds :
- i. The impugned order is passed in violation of the principles of natural justice is a non-speaking order inasmuch as it has not taken note of the statements of the Partners of the appellant.
 - ii. They had filed a declaration on 27.12.2019 under SVLDRS declaring self assessed liability of Rs.34,51,307/-. However, before any decisions could conclude regarding the Declaration filed by them, COVID-19 pandemic occurred severely affecting their operations as there was nation wide lockdown. Further, on 14.09.2020, one of their Partners passed away which had an adverse impact on the other Partner as well as their operations. One of the Partner was also hospitalized in December, 2020 on account of COVID-19. For these reasons they could not file their detailed reply to the SCN and had no occasion to contest the allegations made by the department.
 - iii. The adjudicating authority has simply mentioned all the proposals in the SCN and not given any substantial finding on them. The impugned order passed without considering the facts and their statements is in violation of the principles of natural justice.
 - iv. They rely upon the judgment in the case of Uma Nath Pandey Vs. State of UP – 2009 (237) ELT 241 (SC); UOI Vs.Hanil Era Textiles Ltd. – 2017 (349) ELT 384 (SC); Cyril Lasardo (Dead) Vs. Juliana Maria Lasardo – 2004 (7) SCC 431; Asst. Commissioner, Commercial Tax Department Vs. Shukla & Brothers – 2010 (254) ELT 6 (SC).
 - v. The extended period of limitation is not invocable as there was no suppression of facts with an intent to evade payment of service tax. Therefore, the demand beyond the normal period is barred by limitation.
 - vi. They were under a bonafide belief that they are not liable to pay service tax. Hence, this cannot be regarded as suppression of facts with intent to evade payment of service tax. Hence, extended period is not invocable.



- vii. They had disclosed all material facts as and when sought by the department. All the activities carried out by them are within the knowledge of the service tax authorities. Therefore, it is improper to allege suppression, wilful mis-statement on their part. Further, when the assessee is audited by the service tax authorities, suppression etc. cannot be alleged.
- viii. They rely upon the judgment in the case of Pragathi Concrete Products Pvt. Ltd. – 2015 (322) ELT 819 (SC); Rajkumar Forge Ltd.- 2010 (262) ELT 155 (Bom.); Batliboi & Co. Ltd. Vs. CCE, Surat – 2000 (117) ELT 460 (Tri.-Bom.); Sipani Fibres Ltd. Vs. CCE, Bangalore – 2007 (212) ELT 374 (Tri.-Bang.).
- ix. It is well settled law that department cannot press into service the machinery for invoking extended period of limitation unless there is established an act of suppression or mis-statement with an intent to evade payment of duty. They rely upon the various judgments of the Hon'ble Supreme Court and Tribunals in this regard.
- x. In order to allege suppression, there must be a positive act on the part of the assessee to withhold or hide facts from the department with a view to evade payment of tax. Mere non-payment of service tax is not enough to allege that they are guilty of suppression. They rely upon the decision in the case of Padmini Products Vs.CCE – 1989 (43) ELT 195 (SC); CCE Vs. Chemphar Drugs & Liniments – 1989 (40) ELT 276 (SC); Gopal Zarda Udyog – 2005 (188) ELT 251 (SC); Pushpam Pharmaceuticals Company Vs. CCE, Bombay – 1995 (78) ELT 401 (SC).
- xi. No penalty can be imposed under Section 77 of the Finance Act, 1994 as none of the conditions specified therein have been met.
- xii. For imposing penalty under Section 78 of the Act, there should be an intention to evade payment of service tax or there should be suppression or concealment of material facts. They have provided all details as and when desired by the department and at no point of time had the intention to evade payment of service tax or suppresses any fact wilfully from the department.
- xiii. They were and are still under the bona fide belief that there is no short payment of service tax. Therefore, penalty cannot be imposed under Section 78 of the Act. They rely upon the judgment of the Hon'ble



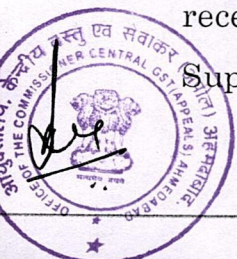
Supreme Court in the case of Akbar Badruddin Jiwani Vs. Collector of Customs – 1990 (47) ELT 0161 (SC).

- xiv. There being no suppression, penalty under Section 78 is not applicable as none of the five condition are applicable.
- xv. There was a bona fide belief on their part that the activities carried out by them are not exigible to service tax. Therefore, there was reasonable cause for failure, if any, on their part to pay service tax and to file service tax returns. Hence, in terms of Section 80 of the Act, penalties cannot be imposed under Section 76, 77 and 78 of the Act.
- xvi. They rely upon the decision in the case of ETA Engineering Vs. CCE, Chennai – 2004 (174) ELT 19 (Tri.-LB); Flyingman Air Courier Pvt. Ltd. Vs. CCE – 2004 (170) ELT 417 (T) and Star Neon Singh Vs. CCE, Chandigarh – 2002 (141) ETL 770 (T).
- xvii. As demand of service tax is not maintainable, interest under Section 75 is not sustainable.

5. Personal Hearing in the case was held on 15.06.2022 through virtual mode. Shri P.P.Jadeja, Consultant, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in appeal memorandum for condonation of delay. He stated that the impugned order was passed without giving any opportunity to present their case. He also stated that they were eligible for exemption, which they were not able to explain during adjudication. He reiterated submissions made in appeal memorandum.

6. I have gone through the facts of the case, submissions made in the Appeal Memorandum, submissions made at the time of personal hearing as well as material available on records. The issue before me for decision is whether the impugned order confirming demand for service tax in respect of the Works Contract Service, GTA service and Legal Consultancy Service against the appellant is legal and proper or otherwise. The demand pertains to the period of F.Y. 2014-15 to F.Y.2015-16.

7. I find that the present appeal was filed on 20.10.2021 against the impugned order dated 16.12.2020, which the appellant have claimed to have received by them on 07.01.2021. However, in view of the Order of the Hon'ble Supreme Court excluding the period from 15.03.2020 to 28.02.2022 for



computation of limitation in view of the COVID-19 pandemic, I find that issue of delay in filing of appeal or condonation of delay does not arise.

8. The appellant have in the appeal memorandum stated that they could not file their written submission before the adjudicating authority in view of the COVID pandemic, demise of one of the partners as well as hospitalization of one partner due to COVID. Further, during the course of the personal hearing, they have contended that the impugned order was passed without giving any opportunity to present their case.

9. The adjudicating authority has at Para 34 of the impugned order recorded that the appellant was granted personal hearing on 21.07.2020, 04.08.2020, 17.08.2020 and 05.11.2020, however, the same was not attended by the appellant. Further, at Para 35 of the impugned order, it has been recorded that the appellant vide their letter dated 05.11.2020 sought time for filing defense reply but had not filed the same.

10. The provisions of Section 33A of the Central Excise Act, 1944 are made applicable to service tax by virtue of Section 83 of the Finance Act, 1994. In terms of Section 33A (1) of the Central Excise Act, 1944, the adjudicating authority shall give an opportunity of being heard. In terms of sub-section (2) of Section 33A, the adjudicating authority may adjourn the case, if sufficient cause is shown. In terms of the proviso to Section 33A (2), no adjournment shall be granted more than three times. In the instant case, though the appellant were called for personal hearing on four different dates, there appears to be no adjournment request submitted by them. Given the prevailing pandemic situation, I am of the view that the adjudicating authority ought to have adopted a more liberal approach in granting opportunity of personal hearing as well as allowing time for filing of defense reply. I am of the considered view that in the interest of the principles of natural justice, the matter is required to be remanded back for denovo adjudication after affording the appellant the opportunity of filing their defence reply as well as the opportunity of personal hearing.

11. In view of the above, the impugned order is set aside and the matter remanded back to the adjudicating authority for adjudication afresh. The



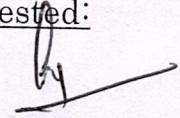
appellant is directed to submit their written submission to the adjudicating authority within 15 days of the receipt of this order. The appellant should also attend the personal hearing as and when fixed by the adjudicating authority. Accordingly, the impugned order is set aside and the appeal of the appellant is allowed by way of remand.

12. In view of the facts discussed herein above, I set aside the impugned order and the appeal filed by the appellant is allowed by way of remand.

13. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

The appeal filed by the appellant stands disposed of in above terms.

Attested:

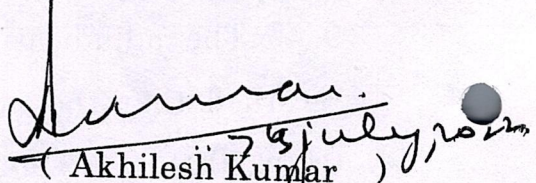

(N.Suryanarayanan. Iyer)
Superintendent(Appeals),
CGST, Ahmedabad.

BY RPAD / SPEED POST

To

M/s. Fortune Buildcon,
Madhuvan Residency,
Near Sahyog Petrol Pump,
Malpur Road, Modasa,
District Sabarkantha

The Additional Commissioner,
CGST & Central Excise,
Commissionerate : Gandhinagar


(Akhilesh Kumar)
Commissioner (Appeals)
Date: .07.2022.



Appellant

Respondent

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Gandhinagar.
3. The Assistant Commissioner (HQ System), CGST, Gandhinagar.
(for uploading the OIA)

- ✓ 4. Guard File.
5. P.A. File.